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IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

FOURTH APPELLATE DISTRICT

DIVISION THREE

In re Marriage of SHEILA and RAYMOND PONCE.

SHEILA PONCE,

Respondent,

V.

RAYMOND PONCE,

Appellant.

G032954

(Super. Ct. No. 01D002373)

ORDER MODIFYING OPINION AND DENYING PETITIONS FOR REHEARING; NO CHANGE IN JUDGMENT

It is hereby ordered that the opinion filed herein on September 8, 2004, be modified in the following particulars:

1. On page 4, at the end of the fourth full paragraph, after the phrase "based on the record created below" add the following footnote:

"fn On a petition for rehearing, Sheila argues the tax returns were in evidence, under a rule that a document considered by the parties and the court to be in evidence must be so treated, even if it was never formally offered. Case authority is cited. But these authorities were not mentioned in Sheila's brief, or in a supplemental

letter brief on this issue invited by the court. Offering new authority after an unfavorable decision is not grounds for rehearing."

2. On page 6, at the end of the last full paragraph, after the phrase "agreed date of April 11, 2002." add the following footnote:

"fn Sheila's petition for rehearing also contends we did not address her argument that the tuition order may also be upheld as reimbursement for post-separation expenses under *In re Marriage of Epstein* (1976) 24 Cal.3d 76. But it was not really an argument; rather, the contention was a throw-away at the end of the point arguing the school tuition order was a valid exercise of the trial court's discretion to award educational expenses as additional child support under the Family Code. We are not required to address every issue raised by counsel (*Lewis v. Superior Court* (1999) 19 Cal.4th 1232, 1262-1263), and this one was not even properly raised as an issue. (Cal. Rules of Court, rule 14(a)(1)(B).)"

This modification does not effect a change in the judgment. The petitions for rehearing are DENIED.

BEDSWORTH, J.

WE CONCUR:

RYLAARSDAM, ACTING P. J.

MOORE, J.